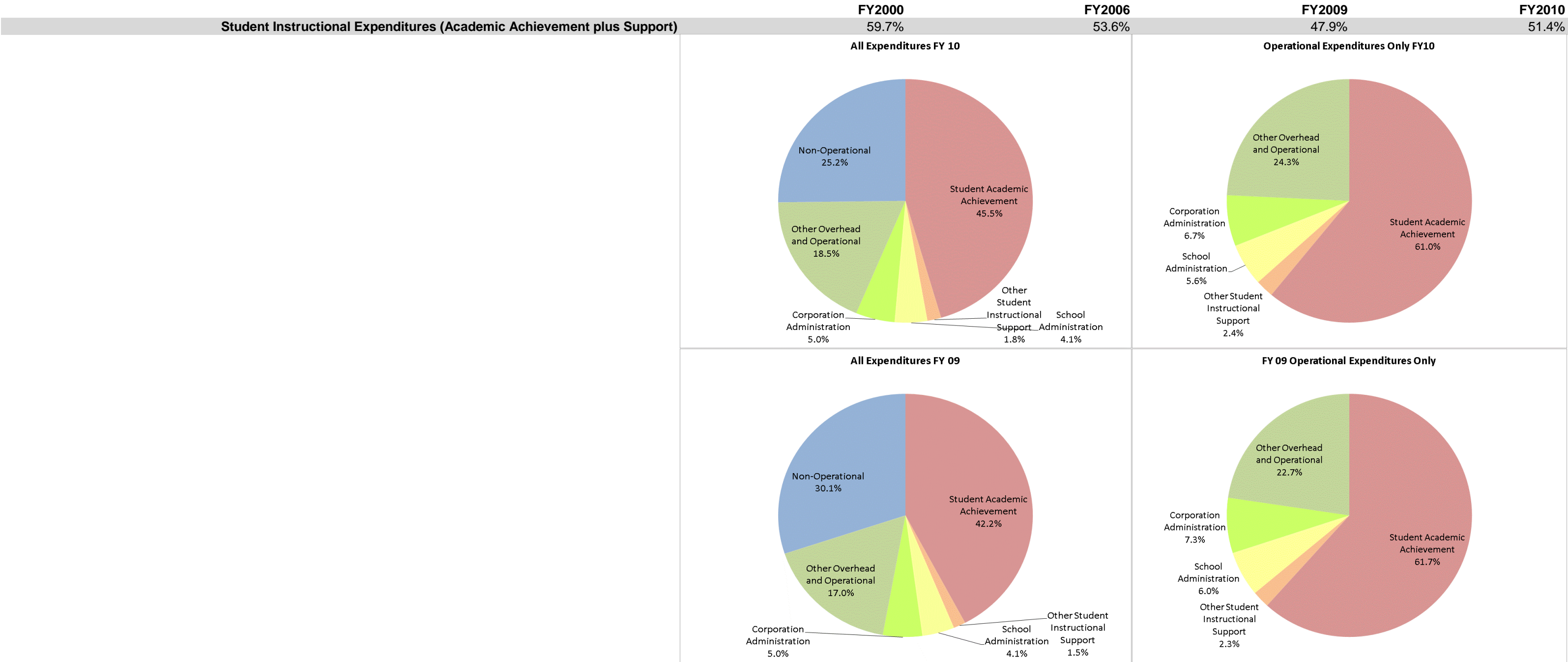


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Valparaiso Community Schools (6560)

Valparaiso Community Schools (6560)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$26,782,112	54.0%	\$32,239,521	48.3%	\$29,236,407	42.2%	\$30,609,432	45.5%
Student Instructional Support	\$2,829,732	5.7%	\$3,544,542	5.3%	\$3,906,257	5.6%	\$3,968,710	5.9%
Overhead and Operational	\$9,592,862	19.3%	\$14,422,890	21.6%	\$15,255,416	22.0%	\$15,773,370	23.4%
Nonoperational	\$10,372,528	20.9%	\$16,566,534	24.8%	\$20,833,912	30.1%	\$16,957,232	25.2%
Grand Total	\$49,577,234		\$66,773,487		\$69,231,993		\$67,308,744	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Valparaiso Community Schools (6560)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$6,591,774	\$7,690,686	\$10,173,186	\$11,898,990	81%	55%	17%
	11200 Regular Programs; Middle/Junior High	\$4,214,103	\$4,612,002	\$5,810,175	\$5,799,496	38%	26%	0%
	11300 Regular Programs; High School	\$6,253,782	\$5,860,706	\$6,827,849	\$6,624,645	6%	13%	-3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$1,023,182	\$1,235,153			21%
	11430 Vocational Education; Distributive Education	\$62,053	\$146,085	\$183,601	\$187,590	202%	28%	2%
	11440 Vocational Education; Health Occupations	\$1,042	\$58,324	\$77,099	\$77,490	> 500%	33%	1%
	11450 Vocational Education; Consumer and Homemaking	\$189,433	\$198,337	\$180,591	\$75,086	-60%	-62%	-58%
	11470 Vocational Education; Business Education	\$83,668	\$143,104	\$60,168	\$22,785	-73%	-84%	-62%
	11480 Vocational Education; Industrial Education A	\$64,388	\$222,744	\$311,792	\$265,156	312%	19%	-15%
	11490 Vocational Education; Industrial Education B	\$83,500	\$120,720	\$165,580	\$164,587	97%	36%	-1%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$33,022	\$26,854	\$0	\$2,671	-92%	-90%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$296,431	\$246,469	\$263,970		-11%	7%
	11910 Other Regular Programs; Competency Testing	\$0	\$10,800	\$12,444	\$3,328		-69%	-73%
	11920 Other Regular Programs; Project 4R	\$10,026	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$191,469	\$210,837	\$230,086	\$409,233	114%	94%	78%
	12350 Physical Impairment; Homebound	\$7,270	\$5,358	\$11,759	\$16,525	127%	208%	41%
	12520 Culturally Different; Compensatory	\$36,373	\$74,662	\$6,891	\$0	-100%	-100%	-100%
	12900 Other Special Programs	\$669,353	\$147,328	\$115,396	\$59,283	-91%	-60%	-49%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$19,988	\$98,880	\$7,042	\$2,155	-89%	-98%	-69%
	14100 Summer School Programs; Elementary	\$95,648	\$57,865	\$79,928	\$60,438	-37%	4%	-24%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$299	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$209,942	\$197,209	\$194,689	\$200,829	-4%	2%	3%
	16100 Remediation Testing	\$17,453	\$103,640	\$96,116	\$168,089	> 500%	62%	75%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$48,095	\$11,454	\$0		-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$135,470	\$336,692	\$0	\$0	-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,563,896	\$1,676,211	\$0	\$0	-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$203,500	\$0			-100%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$2,298,910	\$2,202,126			-4%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$3,976	\$3,976			0%
	22110 Improvement of Instruction; Service Area Direction	\$4,116	\$0	\$3,266	\$7,002			114%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$165,635	\$9,701	\$7,730	\$7,242	-96%	-25%	-6%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,315	\$1,240	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$435,684	\$308,496	\$364,352	\$399,051	-8%	29%	10%
	22230 Library/Media Services; Audiovisual	\$13,659	\$8,546	\$8,339	\$8,490	-38%	-1%	2%
	22360 Instruction, Related Technology; Network Support	\$0	\$283,897	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$13,816	\$19,452			41%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$210,187	\$227,733	\$502,491	\$386,030	84%	70%	-23%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,088	\$2,674	\$769	\$1,846	-40%	-31%	140%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$125,670	\$102,702	\$1,372	\$34,058	-73%	-67%	> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$4,824	\$1,845	\$2,391	\$2,662	-45%	44%	11%
	26497 2007 Account Code - Teachers Retirement Fund	\$601,041	\$1,000,476	\$0	\$0			
Student Academic Achievement Total		\$22,103,875	\$24,291,179	\$29,236,407	\$30,609,432	38%	26%	5%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$3,047	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$132,880	\$119,834	\$179,641	\$205,205	54%	71%	14%
	21220 Guidance Services; Counseling Services	\$398,928	\$367,461	\$504,426	\$583,233	46%	59%	16%
	21340 Health Services; Nurse Services	\$204,926	\$221,831	\$385,902	\$392,885	92%	77%	2%
	24100 Office of The Principal	\$1,520,953	\$1,986,103	\$2,836,289	\$2,787,387	83%	40%	-2%
Student Instructional Support Total		\$2,260,735	\$2,695,228	\$3,906,257	\$3,968,710	76%	47%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$47,520	\$40,159	\$86,676	\$93,022	96%	132%	7%
	23160 Board of Education; Promotion Expenses	\$4,848	\$4,035	\$6,204	\$6,077	25%	51%	-2%
	23210 Executive Administration; Office of The Superintendent	\$579,831	\$688,945	\$1,149,174	\$1,069,514	84%	55%	-7%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$4,130			
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$44,836	\$91,575			104%
	25120 Fiscal Services; Service Area Direction	\$117,060	\$127,063	\$55,984	\$10,000	-91%	-92%	-82%
	25150 Fiscal Services; Payroll Services	\$0	\$2,484	\$2,009	\$2,738		10%	36%
	25160 Fiscal Services; Financial Accounting	\$0	\$658	\$4,634	\$270		-59%	-94%
	25191 Other Fiscal Services; Refund of Revenue	\$15,870	\$1,702,802	\$35,123	\$2,979	-81%	-100%	-92%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,166	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Valparaiso Community Schools (6560)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$38,663	\$44,961	\$123,820	\$72,754	88%	62%	-41%
	25600 Public Information Services	\$32,899	\$31,682	\$13,563	\$5,496	-83%	-83%	-59%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$90,000	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$17,926	\$13,008	\$20,897	\$28,386	58%	118%	36%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$890,073	\$1,143,153			28%
	25890 Other Technology Services	\$136,786	\$290,866	\$862,092	\$799,580	485%	175%	-7%
	25950 Other Assessments	\$3,220	\$16,188	\$5,582	\$12,998	304%	-20%	133%
	25990 Other Support Services, Central	\$0	\$5,038	\$160,042	\$0		-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$83,165	\$105,951	\$37,657	\$0	-100%	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,722,269	\$3,627,725	\$4,814,272	\$5,206,902	91%	44%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$268,144	\$423,205	\$612,815	\$612,882	129%	45%	0%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$309,131	\$245,377	\$313,459	\$250,227	-19%	2%	-20%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$8,349	\$1,550	\$0	\$0			
	26499 2007 Account Code - Other	\$16,353	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$20,660	\$47,000	\$59,522	\$54,002	161%	15%	-9%
	26700 Operation and Maintenance of Plant Services; Insurance	\$140,814	\$496,960	\$587,321	\$675,758	380%	36%	15%
	27010 Student Transportation; Service Area Direction	\$214,333	\$314,119	\$314,927	\$601,501	181%	91%	91%
	27100 Student Transportation; Vehicle Operation	\$902,573	\$971,049	\$1,120,620	\$1,187,906	32%	22%	6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$489,541	\$720,438	\$849,167	\$836,298	71%	16%	-2%
	27400 Student Transportation; Purchase of School Buses	\$498,632	\$477,502	\$535,986	\$333,059	-33%	-30%	-38%
	27500 Student Transportation; Insurance on Buses	\$115,725	\$86,036	\$37,956	\$57,870	-50%	-33%	52%
	27900 Student Transportation; Other Student Transportation Services	\$55,896	\$155,613	\$18,234	\$20,771	-63%	-87%	14%
	31100 Food Services Operations; Service Area Direction	\$1,022,688	\$1,155,630	\$0	\$0	-100%	-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$94,598	\$74,722	\$1,261,876	\$0	-100%	-100%	-100%
	31300 Food Services Operations; Food Delivery	\$1,594	\$1,811	\$1,788	\$950	-40%	-48%	-47%
	31400 Food Services Operations; Food Purchases	\$603,146	\$798,152	\$1,046,672	\$1,070,719	78%	34%	2%
	31900 Other Food Services	\$43,272	\$86,509	\$182,437	\$1,521,851	> 500%	> 500%	> 500%
Overhead and Operational Total		\$8,606,671	\$12,847,238	\$15,255,416	\$15,773,370	83%	23%	3%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$520	\$93,791	\$94,593		> 500%	1%
	33200 Community Recreation	\$59,458	\$74,115	\$320,798	\$62,976	6%	-15%	-80%
	33400 Athletic Coaches	\$415,380	\$548,304	\$677,935	\$727,278	75%	33%	7%
	33910 High School Band Uniforms	\$5,671	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$132,500	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$151,367	\$116,985	\$290,441	\$184,743	22%	58%	-36%
	45100 Building Acquisition, Construction and Improvements	\$1,657,455	\$713,382	\$1,182,146	\$956,040	-42%	34%	-19%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$741	\$0	\$0		-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$277,317	\$445,868	\$15,000		-95%	-97%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$796,093	\$1,217,932	\$1,276,271	\$930,139	17%	-24%	-27%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$76	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$938,616	\$957,535	\$923,265	\$1,447,901	54%	51%	57%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$29,900	\$141,518	\$1,265,919	-\$459,262	< -500%	-425%	-136%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$525,000	\$590,000	\$950,000		81%	61%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$40,485	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$375,260	\$1,039,086	\$1,494,108		298%	44%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$209,363	\$291,631	\$448,362	\$235,157	12%	-19%	-48%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,861,010	\$9,605,000	\$10,856,746	\$6,975,000	19%	-27%	-36%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,375,000	\$3,337,373			143%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$7,799	\$6,187			-21%
Nonoperational Total		\$10,256,889	\$14,845,239	\$20,833,912	\$16,957,232	65%	14%	-19%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$365,674	\$490,331	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,846,325	\$2,000,537	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$0	\$22,000	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,582,885	\$7,528,373	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$6,557	\$13,504	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$547,623	\$2,039,858	\$0	\$0			
Prorated By Fund Total		\$6,349,065	\$12,094,602	\$0	\$0			